



Louisiana Legislative Auditor Audit Risk Alert

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AUDIT RISK ALERT # 37

DATE: June 16, 2021

SUBJECT: Reinstatement Date for Statewide Agreed-Upon Procedures Engagements; SSAE No. 19

REINSTATEMENT DATE FOR STATEWIDE AGREED-UPON PROCEDURES ENGAGEMENTS

By [Audit Risk Alert No. 26](#) dated June 1, 2020, the CPAs on LLA's approved list were notified that due to the financial challenges faced by local auditees during the COVID-19 crisis, LLA was suspending the [statewide agreed-upon procedures](#) (SAUP) engagement requirements for local auditees for fiscal years ending after December 31, 2019.

LLA has decided to extend its suspension of the SAUP engagements through fiscal years ended November 30, 2021. **CPAs should notify their audit clients that, unless exempted, they will be required to provide for the SAUP engagement, beginning with their fiscal years ending on or after December 31, 2021.**

LLA is in the process of updating the procedures and instructions that will be used when the SAUPs are reinstated. A notification will be sent to the CPAs on LLA's approved list when these are complete. **CPAs should consider delaying submission of their December 31, 2021 and later audit engagements to LLA for approval until after the procedures are updated.**

If you have further questions about the SAUP engagements, please contact Judith Dettwiller at jdettwiller@lla.la.gov, or (225) 339-3875.

SSAE NO. 19

The illustrative SAUP [engagement letter](#), [representation letter](#) and [report](#) on LLA's website have been updated for the AICPA's *Statement on Standards for Attestation Engagements (SSAE) No. 19 – Agreed-Upon Procedures Engagements*; which is effective for agreed-upon procedures reports dated on or after July 15, 2021. Early implementation is permitted.

The pre-SSAE 19 illustrative documents will also be available on the LLA website for a short period of time. If you have any questions about the revised SAUP documents, please contact Suzanne Elliott at selliott@lla.la.gov or (225) 339-3802.